

Property Tax Payments, 2002-2003

- Grant County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

State Tax Credits Increased in Grant County from \$10.9 Million in 2002 to \$18.5 Million in 2003.

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12 billion to \$1.87 billion, an increase of approximately \$748 million. In Grant County, state tax credits increased

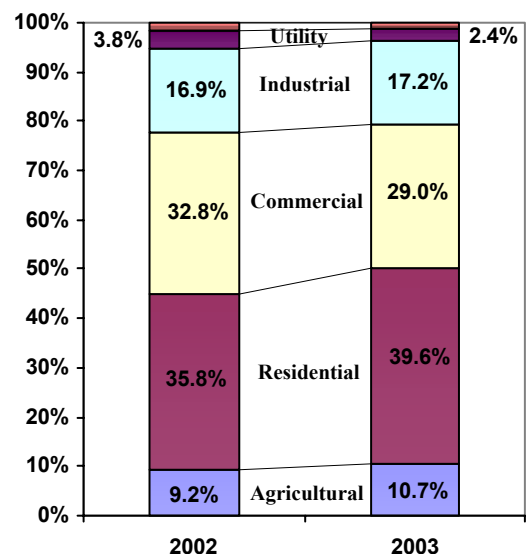
Table 1. Changes in AV and Tax Bills by Property Class for Grant County, 2002-2003.

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	89.3%	80.1%	13.0%
Residential (All)	93.7%	65.9%	6.7%
Homestead Only	97.7%	59.9%	1.4%
Commercial	40.8%	22.0%	-14.6%
Industrial	45.1%	33.8%	-1.5%
Utility	-19.8%	-20.0%	-39.9%
Avg. All Classes	67.1%	46.2%	-3.1%

from \$10.9 million to \$18.5 million, an increase of \$7.6 million. This paper provides a brief summary of how these factors changed property tax liabilities in Grant County.

Tax Shifts. Grant County saw a property tax shift from commercial and utility properties to residential and agricultural property owners. Tax bills paid by residential and agricultural property owners increased, while tax bills paid by commercial, industrial, and utility property owners decreased (see Table 1). [Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] The reason for these shifts between classes of property was that the total of real plus personal property assessed values (AV) of residential and agricultural property increased more than the assessed values of business property. Gross assessed values of agricultural and residential property nearly doubled. Commercial and industrial assessments rose much less, and utility assessments actually declined. These figures include the

Figure 1. Share of Net Property Tax Billings in Grant County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential and agricultural homesteads in Grant County saw their tax bills increase by a smaller amount than the average residential property increase. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased much more than for homestead property. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

Table 2 shows tax changes for comparable properties, those with physical features that were unchanged from 2002 to 2003. In Grant County, substantially more residential property owners (including both homeowners and rental property owners) saw tax bill increases than decreases in 2003. Separately, substantially more homestead owners saw decreases rather than increases.

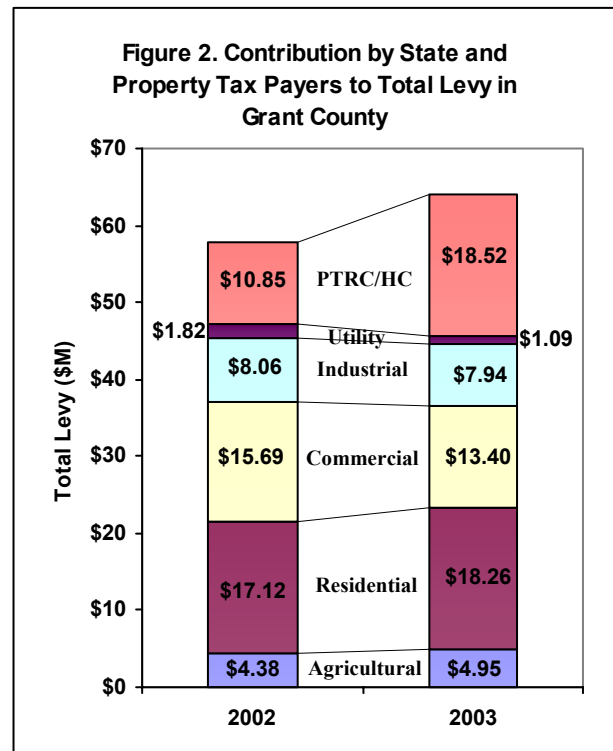
Table 2. Distribution of Net Tax Changes on Comparable Residential Property in Grant County.				
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead - NO Levy Change -
Increased	63.9%	38.6%	56.3%	27.9%
Decreased	36.1%	61.4%	43.7%	72.1%
Increased 100% or More	16.5%	5.3%	12.9%	4.2%
Decreased 25% or More	14.7%	24.6%	20.9%	35.9%
Average Change (\$)	\$28	-\$66	-\$19	-\$128
Average Change (%)	5.9%	-8.9%	-4.0%	-17.4%
* Percentages represent the percentage of parcels affected.				

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

With no levy changes, more than half of all residential property owners would have seen tax increases, and fewer than half would have seen tax decreases. For homesteads, more than two-thirds would have seen tax decreases with no levy changes. Apart from levy increases, reassessment and restructuring reduced the taxes of substantially more homeowners than they increased.

Agriculture. Taxes on agricultural property in Grant County rose. Overall, agricultural business taxes rose more than agricultural homestead taxes. The net assessed value on non-homestead agricultural real property almost doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by 26%.

Business. Taxes on business property fell in Grant County because assessed values rose much less than residential and agricultural assessments. Utility assessments actually



dropped. Business real property was assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. The general rise in assessed values in Grant County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like businesses.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in Grant County by PTRC and state homestead credit payments increased by approximately 71%, from \$10.9 million to \$18.5 million.

Table 3 shows estimates of how Grant County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for residential and agricultural property owners would have been particularly large. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. Grant County residential property taxes still increased because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was not fully offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for increasing the tax cuts received by commercial property owners. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Table 3. Effect of Tax Restructuring on Tax Bills by Property Type in Grant County, 2002-2003.			
Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	24.2%	13.0%	-11.3%
Residential (All)	49.2%	6.7%	-42.5%
Homestead Only	65.1%	1.4%	-63.7%
Commercial	-12.4%	-14.6%	-2.2%
Industrial	-4.7%	-1.5%	3.2%
Utility	-47.9%	-39.9%	8.1%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

Grant County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	1,410,659,090	185,151,102	821,176,090	635,649,803	242,580,635	151,678,890	40,215
Real Deductions	205,482,066	10,158,091	172,797,451	172,797,451	13,315,458	8,814,161	36,734
Real Net Assessed Value	1,205,177,024	174,993,011	648,378,639	462,852,352	229,265,177	142,864,729	3,481
Personal Gross Assd. Value	540,484,086	16,746,180	6,304,980	0	313,109,041	138,966,254	65,357,630
Personal Deductions	83,614,040	0	38,580	0	50,611,890	32,963,570	0
Personal Net Assd. Value	456,870,046	16,746,180	6,266,400	0	262,497,151	106,002,684	65,357,630
Total Gross Assessed Value	1,951,143,176	201,897,282	827,481,070	635,649,803	555,689,676	290,645,144	65,397,845
Total Deductions	289,096,106	10,158,091	172,836,031	172,797,451	63,927,348	41,777,731	36,734
Total Net Assessed Value	1,662,047,070	191,739,191	654,645,039	462,852,352	491,762,328	248,867,413	65,361,111
Gross Levy	57,861,937	5,231,071	21,918,222	15,214,809	18,623,274	9,568,364	2,143,638
PTRC (Calculated)	8,939,297	747,081	3,364,188	2,326,137	2,928,469	1,512,092	327,214
State/County Homestead Cr. (Calculated)	1,536,828	100,680	1,436,149	1,436,149	0	0	0
Net Levy	47,385,811	4,383,310	17,117,885	11,452,524	15,694,804	8,056,273	1,816,424
Pay 2003							
Real Gross Assessed Value	2,579,960,520	361,171,760	1,595,413,293	1,256,754,878	436,702,095	166,612,843	159,996
Real Deductions	614,076,866	37,020,793	516,543,374	516,543,374	34,062,366	18,982,894	135,103
Real Net Assessed Value	1,965,883,654	324,150,967	1,078,869,919	740,211,504	402,639,729	147,629,949	24,893
Personal Gross Assd. Value	681,252,815	21,119,670	7,033,270	0	345,638,935	255,185,440	52,275,500
Personal Deductions	217,926,503	0	27,500	0	148,182,771	69,716,233	0
Personal Net Assd. Value	463,326,312	21,119,670	7,005,770	0	197,456,164	185,469,207	52,275,500
Total Gross Assessed Value	3,261,213,335	382,291,430	1,602,446,563	1,256,754,878	782,341,030	421,798,283	52,435,496
Total Deductions	832,003,369	37,020,793	516,570,874	516,543,374	182,245,137	88,699,127	135,103
Total Net Assessed Value	2,429,209,966	345,270,637	1,085,875,689	740,211,504	600,095,893	333,099,156	52,300,393
Gross Levy	64,458,982	6,985,110	27,952,350	18,638,664	17,727,601	10,090,087	1,324,751
PTRC (Calculated)	16,850,785	1,942,001	8,091,046	5,426,351	4,326,554	2,153,954	232,735
State/County Homestead Cr. (Calculated)	1,694,716	91,653	1,603,064	1,603,064	0	0	0
Net Levy	45,913,481	4,951,456	18,258,240	11,609,250	13,401,047	7,936,133	1,092,015

COMPARISONS

Net Levy Percent Change	-3.1%	13.0%	6.7%	1.4%	-14.6%	-1.5%	-39.9%
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Contributions to Tax Bill Changes, 2002-2003

Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	82.9%	95.1%	94.3%	97.7%	80.0%	9.8%	297.8%
Gross Personal AV	26.0%	26.1%	11.6%	0.0%	10.4%	83.6%	-20.0%
Total Gross Assessed Value	67.1%	89.3%	93.7%	97.7%	40.8%	45.1%	-19.8%
Net Assessed Value	46.2%	80.1%	65.9%	59.9%	22.0%	33.8%	-20.0%
Gross Levy	11.4%	33.5%	27.5%	22.5%	-4.8%	5.5%	-38.2%
Net Levy	-3.1%	13.0%	6.7%	1.4%	-14.6%	-1.5%	-39.9%

Actual State Credits, 2002 and 2003

	2002	2003	Change	Change%
PTRC (Abstract)	9,240,036	16,833,210	7,593,174	82.2%
State Homestead Cr. (Abstract)	1,611,149	1,684,562	73,414	4.6%
Total State Credits (Abstract)	10,851,185	18,517,773	7,666,587	70.7%

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
Grant County

Property Classification	2002 Net Tax	2003 Net Tax	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	4,383,310	4,951,456	568,146	13.0%	9.2%	10.7%	1.6%
Residential	17,117,885	18,258,240	1,140,355	6.7%	35.8%	39.6%	3.7%
Commercial	15,694,804	13,401,047	-2,293,757	-14.6%	32.8%	29.0%	-3.8%
Industrial	8,056,273	7,936,133	-120,140	-1.5%	16.9%	17.2%	0.3%
Utility	1,816,424	1,092,015	-724,409	-39.9%	3.8%	2.4%	-1.4%
Exempt	399,270	229,460	-169,810	-42.5%	0.8%	0.5%	-0.3%
Undefined	317,115	274,590	-42,525	-13.4%	0.7%	0.6%	-0.1%
Total	47,785,081	46,142,941	-1,642,140	-3.4%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	3,990,515	4,608,113	617,598	15.5%	8.4%	10.0%	1.6%
Residential	16,949,528	18,140,955	1,191,427	7.0%	35.5%	39.3%	3.8%
Commercial	7,286,490	8,463,557	1,177,067	16.2%	15.2%	18.3%	3.1%
Industrial	4,644,021	3,177,546	-1,466,475	-31.6%	9.7%	6.9%	-2.8%
Utility	106	376	270	254.7%	0.0%	0.0%	0.0%
Exempt	399,270	229,460	-169,810	-42.5%	0.8%	0.5%	-0.3%
Undefined	317,115	274,590	-42,525	-13.4%	0.7%	0.6%	-0.1%
Total	33,587,045	34,894,597	1,307,552	3.9%	70.3%	75.6%	5.3%
Agricultural Homesteads	1,408,328	1,467,167	58,839	4.2%	2.9%	3.2%	0.2%
Residential Homesteads	11,452,524	11,609,250	156,726	1.4%	24.0%	25.2%	1.2%
Total Homesteads	12,860,852	13,076,417	215,565	1.7%	26.9%	28.3%	1.4%
Non-Homestead Residential	5,497,004	6,531,705	1,034,701	18.8%	11.5%	14.2%	2.7%
Apartments (Over 4 Units)	1,085,706	1,261,301	175,595	16.2%	2.3%	2.7%	0.5%
<u>Personal Property Only</u>							
Agricultural	392,795	343,344	-49,451	-12.6%	0.8%	0.7%	-0.1%
Residential	168,357	117,286	-51,071	-30.3%	0.4%	0.3%	-0.1%
Commercial	8,408,314	4,937,490	-3,470,824	-41.3%	17.6%	10.7%	-6.9%
Industrial	3,412,252	4,758,586	1,346,334	39.5%	7.1%	10.3%	3.2%
Utility	1,816,318	1,091,639	-724,679	-39.9%	3.8%	2.4%	-1.4%
Total	14,198,036	11,248,345	-2,949,691	-20.8%	29.7%	24.4%	-5.3%
Total Depreciables	6,400,179	8,762,235	2,362,056	36.9%	13.4%	19.0%	5.6%
Total Inventory	7,629,500	2,368,824	-5,260,676	-69.0%	16.0%	5.1%	-10.8%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	2,582,187	3,140,946	558,759	21.6%	5.4%	6.8%	1.4%
Ag Personal	392,795	343,344	-49,451	-12.6%	0.8%	0.7%	-0.1%
Total Ag Business	2,974,982	3,484,290	509,308	17.1%	6.2%	7.6%	1.3%
Ag Homesteads	1,408,328	1,467,167	58,839	4.2%	2.9%	3.2%	0.2%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
Grant County

Property Classification	2002 Net AV	2003 Net AV	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	191,739,191	345,270,637	153,531,446	80.1%	11.4%	14.2%	2.7%
Residential	654,645,039	1,085,875,689	431,230,650	65.9%	39.1%	44.5%	5.4%
Commercial	491,762,328	600,095,893	108,333,565	22.0%	29.4%	24.6%	-4.8%
Industrial	248,867,413	333,099,156	84,231,743	33.8%	14.9%	13.7%	-1.2%
Utility	65,361,111	52,300,393	-13,060,718	-20.0%	3.9%	2.1%	-1.8%
Exempt	12,995,984	10,480,229	-2,515,755	-19.4%	0.8%	0.4%	-0.3%
Undefined	9,671,987	12,568,198	2,896,211	29.9%	0.6%	0.5%	-0.1%
Total	1,675,043,053	2,439,690,195	764,647,142	45.6%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	174,993,011	324,150,967	149,157,956	85.2%	10.4%	13.3%	2.8%
Residential	648,378,639	1,078,869,919	430,491,280	66.4%	38.7%	44.2%	5.5%
Commercial	229,265,177	402,639,729	173,374,552	75.6%	13.7%	16.5%	2.8%
Industrial	142,864,729	147,629,949	4,765,220	3.3%	8.5%	6.1%	-2.5%
Utility	3,481	24,893	21,412	615.1%	0.0%	0.0%	0.0%
Exempt	12,995,984	10,480,229	-2,515,755	-19.4%	0.8%	0.4%	-0.3%
Undefined	9,671,987	12,568,198	2,896,211	29.9%	0.6%	0.5%	-0.1%
Total	1,218,173,008	1,976,363,884	758,190,876	62.2%	72.7%	81.0%	8.3%
Agricultural Homesteads	64,944,242	106,747,135	41,802,893	64.4%	3.9%	4.4%	0.5%
Residential Homesteads	462,852,352	740,211,504	277,359,152	59.9%	27.6%	30.3%	2.7%
Total Homesteads	527,796,594	846,958,639	319,162,045	60.5%	31.5%	34.7%	3.2%
Non-Homestead Residential	185,526,288	338,658,415	153,132,127	82.5%	11.1%	13.9%	2.8%
Apartments (Over 4 Units)	33,947,151	59,117,128	25,169,977	74.1%	2.0%	2.4%	0.4%
<u>Personal Property Only</u>							
Agricultural	16,746,180	21,119,670	4,373,490	26.1%	1.0%	0.9%	-0.1%
Residential	6,266,400	7,005,770	739,370	11.8%	0.4%	0.3%	-0.1%
Commercial	262,497,151	197,456,164	-65,040,987	-24.8%	15.7%	8.1%	-7.6%
Industrial	106,002,684	185,469,207	79,466,523	75.0%	6.3%	7.6%	1.3%
Utility	65,357,630	52,275,500	-13,082,130	-20.0%	3.9%	2.1%	-1.8%
Total	456,870,045	463,326,311	6,456,266	1.4%	27.3%	19.0%	-8.3%
Total Depreciables	214,820,114	358,502,787	143,682,673	66.9%	12.8%	14.7%	1.9%
Total Inventory	235,783,532	97,817,755	-137,965,777	-58.5%	14.1%	4.0%	-10.1%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	110,048,769	217,403,832	107,355,063	97.6%	6.6%	8.9%	2.3%
Ag Personal	16,746,180	21,119,670	4,373,490	26.1%	1.0%	0.9%	-0.1%
Total Ag Business	126,794,949	238,523,502	111,728,553	88.1%	7.6%	9.8%	2.2%
Ag Homesteads	64,944,242	106,747,135	41,802,893	64.4%	3.9%	4.4%	0.5%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**Grant County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2001 to 2003	Change in Net AV 2001 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	109%	72%	10%	0%
Comparable Residential Real Prop.	100%	64%	6%	-4%
Comparable Homesteads	97%	46%	-9%	-17%

Distribution of Net Tax Changes on Comparable Residential Property

% Change		2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over	300%	1,186	3.6%	197	1.2%	981	3.0%	169	1.0%
200% to	300%	1,009	3.0%	151	0.9%	813	2.4%	111	0.7%
100% to	200%	3,291	9.9%	519	3.2%	2,490	7.5%	405	2.5%
50% to	100%	5,253	15.8%	860	5.3%	4,372	13.2%	655	4.0%
25% to	50%	3,996	12.0%	1,127	6.9%	3,887	11.7%	810	5.0%
10% to	25%	3,040	9.2%	1,472	9.0%	2,906	8.8%	962	5.9%
5% to	10%	1,168	3.5%	755	4.6%	1,049	3.2%	483	3.0%
0 to	5%	2,252	6.8%	1,196	7.3%	2,172	6.5%	940	5.8%
0 to	-5%	1,376	4.1%	1,044	6.4%	1,268	3.8%	837	5.1%
-5% to	-10%	1,442	4.3%	1,172	7.2%	1,431	4.3%	1,011	6.2%
-10% to	-25%	4,292	12.9%	3,779	23.2%	4,859	14.6%	4,037	24.8%
-25% to	-50%	3,743	11.3%	3,318	20.4%	5,426	16.3%	4,823	29.6%
Below	-50%	1,143	3.4%	684	4.2%	1,537	4.6%	1,031	6.3%
		33,191	100.0%	16,274	100.0%	33,191	100.0%	16,274	100.0%
Parcels With Increases		21,195	63.9%	6,277	38.6%	18,670	56.3%	4,535	27.9%
Parcels With Reductions		11,996	36.1%	9,997	61.4%	14,521	43.7%	11,739	72.1%
Average \$ Change		\$28		-\$66		-\$19		-\$128	
Average % Change		5.9%		-8.9%		-4.0%		-17.4%	

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 County Parcel Tax Data - County Auditor and County Assessor

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